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SIGNIFICANT PROVISIONS OF STATE UNEMPLOYMENT COMPENSATION LAWS

As of June 1, 1937, 45 States, the District of Columbia, Alaska, and Hawaii had enacted unemployment compensation laws, and all the laws except those of Delaware and Hawaii had been approved by the Social Security Board. The following table summarizes the principal features of these State laws.

State and type of fund	Size of firm	Contributions (percentage of wages)			Benefits			
		Employer		Employee	Month first payable	Percentage of wages	Maximum per week	Minimum per week
		1937	1938					
Alabama Pooled, merit rating	Employer of 8 or more in 20 weeks	1.8%	2.7%	1%, 1937 and after	Jan. 1938	50%	\$15	None
Alaska Pooled, merit rating	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Jan. 1939	50%	\$15	\$5 or $\frac{2}{3}$ of wages
Arizona Pooled, merit rating	Employer of 3 or more in 20 weeks	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$5 or $\frac{2}{3}$ of wages
Arkansas Pooled, merit rating	Employer of 1 or more in 20 weeks	1.8%	2.7%	None	Jan. 1939	50%	\$15	\$5 or $\frac{2}{3}$ of wages
California Pooled, merit rating. Exempted guaranteed employment and unemployment benefit plans	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax	1.8%	2.7%	0.9%, 1937; 1% thereafter not to exceed 50% of general employer rate	Jan. 1938	50%	\$15	\$7
Colorado Pooled, merit rating	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Jan. 1939	50%	\$15	\$5 or 70% of wages
Connecticut Pooled, merit rating	Employer of 5 or more in 20 weeks	1.8%	2.7%	None	Jan. 1938	4% of wages in a previous quarter	\$15	\$7.50 or 6% of wages in a previous quarter
Delaware Pooled, merit rating	Employer of 1 or more in 20 weeks	1.8%	2.7%	None	Jan. 1939	50%	\$15	\$5
District of Columbia Pooled, merit rating	Employer of 1 or more	2%	3%	None	Jan. 1938	40%, plus 10% for dependent spouse and 5% for other dependent relatives; maximum 65%	\$15	None

State and type of fund	Size of firm	Contributions (percentage of wages)			Benefits			
		Employer		Employee	Month first payable	Percentage of wages	Maximum per week	Minimum per week
		1937	1938					
Georgia Pooled	Employer of 8 or more in 20 weeks	To equal 1.8%	2.7%	None	July 1939	50%	\$15	\$5 or $\frac{1}{2}$ of wages
Hawaii	Details of law enacted May 18, 1937, not yet available.							
Idaho Pooled, merit rating	Employer of 1 or more in 20 weeks	1.8%	2.7%	None	Sept. 1938	50%	\$15	\$5 or $\frac{1}{2}$ of wages
Indiana 5/6 employer reserve, 1/6 pooled. Guaranteed employment accounts	Employer of 8 or more in 20 weeks	1.8%	2.7%	0.9%, but none after Mar. 31, 1937	Apr. 1938	4% of wages in a previous quarter	\$15	\$5
Iowa Pooled, merit rating	Employer of 8 or more in 15 weeks	1.8%	2.7%	None	July 1938	50%	\$15	\$5 or weekly wage
Kansas Pooled, merit rating	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Jan. 1939	4% of wages in a previous quarter	\$15	\$5 or 6% of wages in a previous quarter
Kentucky 5/6 employer reserve, 1/6 pooled	Employer of 4 or more in 20 weeks	1.8%	2.7%	1%, not to exceed 50% of employer's contribution	Jan. 1939	50%	\$15	\$5 or $\frac{1}{2}$ of wages
Louisiana Pooled, merit rating	Employer of 8 or more in 20 weeks	1.8%	2.7%	0.5%, 1937 and after	Jan. 1938	50%	\$15	\$5 or $\frac{1}{2}$ of wages
Maine Pooled	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$5 or $\frac{1}{2}$ of wages
Maryland Pooled	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$5 or $\frac{1}{2}$ of wages
Massachusetts Pooled, merit rating. Exempted plans	Employer of 8 or more in 20 weeks	2% To equal 90% of Federal tax	3%	1%, 1937. After, 1.5% to equal $\frac{1}{2}$ employer's contribution	Jan. 1938	50%	\$15	\$5
Michigan Pooled, merit rating	Employer of 1 or more in 3 months, with pay roll of \$50 for each of 3 months and annual pay roll over \$6,000	2%	3%	None	Jan. 1939	4% of wages in a previous quarter	\$16	\$7 or 6% of wages in a previous quarter

State and type of fund	Size of firm	Contributions (percentage of wages)			Benefits			
		Employer		Employee	Month first payable	Percentage of wages	Maximum per week	Minimum per week
		1937	1938					
Minnesota Pooled, merit rating. Guaranteed employment accounts	Employer of 1 or more in 20 weeks	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$6 or $\frac{2}{3}$ of wages
Mississippi Pooled	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Apr. 1938	50%	\$15	None
Montana Pooled, merit rating	Employer of 1 or more in 20 weeks	1.8%	2.7%	None	July 1939	50%	\$15	\$7 or $\frac{2}{3}$ of wages
Nebraska Employer reserve, earnings from investment pooled	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Jan. 1939	50%	\$15	\$5 or $\frac{2}{3}$ of wages
Nevada Pooled, merit rating	Employer of 1 or more in 20 weeks	1.8%	2.7%	None	Jan. 1939	50%	\$15	\$7 or $\frac{2}{3}$ of wages
New hire Pooled, merit rating	Employer of 4 or more in 13 weeks; also all employers liable to Federal tax	2%	3%	1%, not to exceed 50% of employer's contribution	Jan. 1938	50%	\$15	\$5 or 70% of wages
New Jersey Pooled, merit rating	Employer of 8 or more in 20 weeks	1.8%	2.7%	None, 1937. After, 1%	Jan. 1939	50%	\$15	\$5 or $\frac{2}{3}$ of wages
New Mexico Pooled, merit rating	Employer of 4 or more in 20 weeks	1.8%	2.7%	None	Dec. 1938	50%	\$15	\$5 or $\frac{2}{3}$ of wages
New York Pooled	Employer of 4 or more for 15 days	2%	3%	None	Jan. 1938	50%	\$15	\$7
North Carolina Pooled	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$5 or $\frac{2}{3}$ of wages
North Dakota Pooled, merit rating	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Jan. 1939	50%	\$15	\$5 or $\frac{2}{3}$ of wages
Ohio Pooled, merit rating	Employer of 3 or more at any one time	1.8%	2.7%	None	Jan. 1939	50%	\$15	None
Oklahoma Pooled, merit rating	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Dec. 1938	50%	\$15	\$8 or $\frac{2}{3}$ of wages
Oregon Pooled, remainder employer reserve	Employer of 4 or more in any one day with pay roll of \$500 in any calendar quarter	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$7 or $\frac{2}{3}$ of wages

State and type of fund	Size of firm	Contributions (percentage of wages)			Month first payable	Benefits		
		Employer		Employee		Percentage of wages	Maximum per week	Minimum per week
		1937	1938					
Pennsylvania Pooled	Employer of 1 or more in 20 weeks	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$7.50
Rhode Island Pooled	Employer of 4 or more in 20 weeks; also all employers liable to Federal tax	1.8%	2.7%	1%, 1937; 1.5%, 1938 and after	Jan. 1938	50%	\$15	\$7.50 or $\frac{2}{3}$ of wages
South Carolina Pooled, merit rating	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	July 1938	50%	\$15	\$5 or $\frac{2}{3}$ of wages
South Dakota 5/6 employer reserve, 1/6 pooled	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Jan. 1939	50%	\$15	\$5 or $\frac{2}{3}$ of wages
Tennessee Pooled, merit rating	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$5 or $\frac{2}{3}$ of wages
Texas Pooled, merit rating	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$5 or $\frac{2}{3}$ of wages
Utah Pooled, merit rating	Employer of 4 or more in 20 weeks	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$7 or $\frac{2}{3}$ of wage
Vermont Pooled, merit rating, employer reserve as employer elects	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$5 or $\frac{2}{3}$ of wages
Virginia Pooled	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$5 or $\frac{2}{3}$ of wages
Washington Pooled, merit rating	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Jan. 1939	50%	\$15	\$7 or $\frac{2}{3}$ of wages
West Virginia Pooled, merit rating	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$5 or $\frac{2}{3}$ of wages
Wisconsin Employer reserve, earnings from investment pooled. Guaranteed employment accounts and exempt plans	Employer of 8 or more in 18 weeks	2%	2.7%	None	July 1938	50%	\$15	\$5
Wyoming Pooled, merit rating	Employer of 1 or more in 20 weeks	1.8%	2.7%	None	Jan. 1939	60%	\$18	\$7 or $\frac{2}{3}$ of wages